

## EXHIBIT 14

Page 1

1                   UNITED STATES DISTRICT COURT  
2                   EASTERN DISTRICT OF NEW YORK

3                   - - -  
4                   STAR AUTO SALES OF : Civil Action No.:  
5                   BAYSIDE, INC. (d/b/a : 1:18-cv-05775-ERK-CLP  
6                   STAR TOYOTA OF :  
7                   BAYSIDE), STAR AUTO :  
8                   SALES OF QUEENS, :  
9                   LLC (d/b/a STAR :  
10                  SUBARU), STAR HYUNDAI :  
11                  LLC (d/b/a STAR :  
12                  HYUNDAI), STAR NISSAN, :  
13                  INC. (d/b/a STAR :  
14                  NISSAN), METRO :  
15                  CHRYSLER PLYMOUTH :  
16                  INC. (d/b/a STAR :  
17                  CHRYSLER JEEP DODGE), :  
18                  STAR AUTO SALES OF :  
19                  QUEENS COUNTY LLC :  
20                  (d/b/a STAR FIAT) and :  
21                  STAR AUTO SALES OF :  
22                  QUEENS VILLAGE LLC :  
23                  (d/b/a STAR :  
24                  MITSUBISHI), :  
25                  :  
                    Plaintiffs, :  
                    :  
                    vs. :  
                    :  
                    VOYNOW, BAYARD, WHYTE :  
                    AND COMPANY, LLP, HUGH :  
                    WHYTE, RANDALL FRANZEN :  
                    AND ROBERT SEIBEL, :  
                    :  
                    Defendants. :  
                    - - -

20                  FRIDAY, FEBRUARY 3, 2023  
21                  - - -

22                  (Caption continued on page 2.)

23                  Job No. CS5701935

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1           UNITED STATES DISTRICT COURT  
2           EASTERN DISTRICT OF NEW YORK  
3           - - -  
4

5           FRIDAY, FEBRUARY 3, 2023  
6           - - -  
7

8           Oral Deposition of JACQUELINE CUTILLO, as  
9 corporate designee for Star Hyundai, LLC, d/b/a Star  
10 Hyundai, taken at Marshall Dennehey, 2000 Market Street,  
11 Suite 2300, Philadelphia, Pennsylvania, commencing at  
12 3:58 p.m., before Lauren Sweeney, a Court Reporter and  
13 Notary Public.  
14           - - -  
15  
16  
17  
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19  
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24  
25

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1 A P P E A R A N C E S:

2 MILMAN LABUDA LAW GROUP, PLLC  
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Representing the Plaintiffs

6  
7 MARSHALL DENNEHEY  
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9 King of Prussia, Pennsylvania 19406  
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10 mpfitzgerald@mdwcg.com  
Representing the Defendants

11  
12  
13  
14 ALSO PRESENT:  
15 RANDALL FRANZEN, VIA TELEPHONE  
16 JEREMY KOUFAKIS  
17 MICHAEL KOUFAKIS, VIA TELEPHONE  
18 STEVE RAMBAM, VIA TELEPHONE  
19  
20  
21  
22  
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24  
25

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## I N D E X

— 1 —

**EXHIBITS**

- - -

NUMBER	DESCRIPTION	PAGE
Hyundai-1	Notice	6

Page 5

1 DEPOSITION SUPPORT INDEX

2 DIRECTIONS TO WITNESS NOT TO ANSWER

3 Page Line

4 (None)

5

6

7

8 REQUEST FOR PRODUCTION OF DOCUMENTS

9 Page Line Description

10 16 18 Checks

11

12 STIPULATIONS

13 Page Line

14 (None)

15

16 QUESTIONS MARKED

17 Page Line

18 (None)

19

20

21

22

23

24

25

JACQUELINE CUTILLO

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1                   - - -

2                   (Exhibit Hyundai-1 was  
3                   premarked for identification  
4                   purposes.)  
5                   - - -

6                   JACQUELINE CUTILLO, after  
7                   having been first duly sworn, was  
8                   examined and testified as follows:  
9                   - - -

10                  BY MS. FITZGERALD:

11                  Q. All right. Jackie, I'm not going to go through  
12                  the deposition instructions because I know you know them  
13                  well, but for purposes of this deposition you are here on  
14                  behalf of the corporation, Star Hyundai, LLC, d/b/a Star  
15                  Hyundai; is that correct?

16                  A. That is correct.

17                  Q. Okay. And if i use the term company or  
18                  corporation or Hyundai, I'm referring to that entity.

19                  Okay?

20                  A. Okay.

21                  Q. In the chart, the damage chart, Hyundai is  
22                  alleging damages of \$34,500 in connection with THE paying  
23                  personal creditors scheme committed on behalf of Vivian  
24                  during the period of May 2013 to November 2016; is that  
25                  correct?

JACQUELINE CUTILLO

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1       actually go and search and find the unsigned copy of the  
2       check with no backup to it?

3           A. We searched and couldn't find either copy.

4           Q. Would there be a reason why the company would be  
5       paying Vivian these amounts, 22,000 or 26,000, outside of  
6       the normal payroll process?

7           A. The 22,000 was payable to her personal credit  
8       card.

9           Q. Okay. The 26,000. Thank you.

10           Would there be a reason that the company  
11       would be paying Vivian \$26,000 outside of the normal  
12       payroll process?

13           A. Her description in the system is that that is a  
14       refund for a deposit.

15           Q. Okay.

16           A. That could be a reason.

17           Q. Okay. And if that was the case, should the  
18       check signer have been presented with the documentation  
19       supporting the refund of the deposit?

20           A. Yeah.

21           Q. On what basis does the company contend that  
22       Voynow is liable for the \$34,500?

23           A. Plus the 22,000.

24           Q. Plus the 22,000.

25           MR. LABUDA: Objection, but you can

JACQUELINE CUTILLO

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1 answer.

2 THE WITNESS: I'd like to defer that to  
3 the expert, but I'll give you my opinion. They  
4 looked at the customer deposit schedules every  
5 time that they came in. They reviewed our books  
6 and records, and they reviewed bank  
7 reconciliations. So that would be my -- off the  
8 top of my head.

9 BY MS. FITZGERALD:

10 Q. What about either of any of these three checks  
11 would show up on a customer deposit schedule?

12 A. The check was issued from her customer -- she  
13 issued the check to herself from her customer number on  
14 customer deposits of Star Hyundai.

15 Q. And I can show you the indictment if you want to  
16 see it again, but I'll represent to you that neither of  
17 those checks are listed in the indictment.

18 Is the company aware of that?

19 A. They were discovered after the indictment.

20 Q. Okay. And when were they discovered?

21 A. The \$22,000 check was discovered when we  
22 obtained the subpoena from Capital One, and the \$26,000  
23 check was discovered between 2020 and 2021 when she was  
24 dead.

25 Q. I'm showing you Nissan-18.

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